

Jan-28-03 03:08pm From-
Paras Madho
Manager
Securities Operations

T-712 P.002/002 F-750
20 Broad Street
New York, NY 10005

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



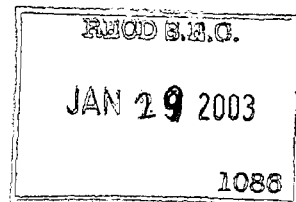
03000313

Cert NYS

January 29, 2003

1-16443

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



Dear Mr. Johnson:

PROCESSED

FEB 03 2003

**THOMSON
FINANCIAL**

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, MS STRUCTURED ASSET CORP., SATURNS Sears Roebuck Acceptance Corp. Debenture Backed Series 2003-1 Callable Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 29, 2003. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho